



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF HARTFORD UTILITIES

Principal Office: 109 NORTH MAIN STREET  
HARTFORD, WI 53027-1591

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF HARTFORD UTILITIES**Utility Address:** 109 NORTH MAIN STREET  
HARTFORD, WI 53027-1591**When was utility organized?** 10/24/1895**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** GARY K KOPPELBERGER**Title:** CITY ADMINISTRATOR**Office Address:**109 NORTH MAIN STREET  
HARTFORD, WI 53027**Telephone:** (414) 673 - 8204**Fax Number:** (414) 673 - 8218**E-mail Address:** gkoppel@nconnect.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MURLIN BERND**Title:** ALDERPERSON AND HEAD OF UTILITY COMMITTEE**Office Address:**707 WEST ROGERS STREET  
HARTFORD, WI 53027**Telephone:** (262) 673 - 9509**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:****Date of most recent audit report:** 12/31/2000**Period covered by most recent audit:** 01/01/2000 - 12/31/2000

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GARY KENNETH KOPPELBERGER**Title:** CITY ADMINISTRATOR**Office Address:**109 NORTH MAIN STREET  
HARTFORD, WI 53027**Telephone:** (262) 673 - 8204**Fax Number:** (262) 673 - 8218**E-mail Address:** gkoppel@nconnect.net

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**Name of utility commission/committee:**    HARTFORD COMMON COUNCIL

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**Names of members of utility commission/committee:**HON MURLIN BERND, ALDERPERSON  
HON WILLIAM GEE, ALDERPERSON  
HON DAVID HANSEN, ALDERPERSON  
HON DENNIS HEGY, ALDERPERSON  
HON JACKI LOKKEN, ALDERPERSON  
HON BRIAN RAHN, ALDERPERSON  
HON JOAN RUSSELL, ALDERPERSON  
HON CHARLES SHORTT, ALDERPERSON  
HON CHARLES STEINMETZ, ALDERPERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,481,074	12,546,487	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	10,410,935	9,891,393	<b>2</b>
Depreciation Expense (403)	923,274	881,673	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	685,100	616,318	<b>5</b>
<b>Total Operating Expenses</b>	<b>12,019,309</b>	<b>11,389,384</b>	
<b>Net Operating Income</b>	<b>1,461,765</b>	<b>1,157,103</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,461,765</b>	<b>1,157,103</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	25,843	45,381	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	75,433	355,496	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>101,276</b>	<b>400,877</b>	
<b>Total Income</b>	<b>1,563,041</b>	<b>1,557,980</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,563,041</b>	<b>1,557,980</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	691,782	685,492	<b>14</b>
Amortization of Debt Discount and Expense (428)	45,805	44,608	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>737,587</b>	<b>730,100</b>	
<b>Net Income</b>	<b>825,454</b>	<b>827,880</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,433,733	8,638,500	<b>20</b>
Balance Transferred from Income (433)	825,454	827,880	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	143,872	9,554	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	7,479	23,093	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,107,836</b>	<b>9,433,733</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	74,664	5
INTEREST ON SPECIAL ASSESSMENTS	769	6
<b>Total (Acct. 419):</b>	75,433	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRORATED PFP 2000 (AUDIT ADJ PER PSC REVIEW DWCCA-2470-ELE)	85,925	11
AUDIT ADJ TO 2000 WATER DEPREC. PER PSC LETTER 2470-WR-102	57,947	12
<b>Total (Acct. 435)--Debit:</b>	143,872	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
INSTALLATION AND OPERATION OF MUNICIPAL FOUNTAIN	7,479	14
<b>Total (Acct. 439)--Debit:</b>	7,479	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,969	55,212			<b>60,181</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	61	13,532			<b>13,593</b>	<b>2</b>
Payroll	158	2,433			<b>2,591</b>	<b>3</b>
Materials	4,693	13,325			<b>18,018</b>	<b>4</b>
Taxes	10	126			<b>136</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>4,922</b>	<b>29,416</b>	<b>0</b>	<b>0</b>	<b>34,338</b>	
<b>Net income (or loss)</b>	<b>47</b>	<b>25,796</b>	<b>0</b>	<b>0</b>	<b>25,843</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,097,262	11,383,812	0	0	<b>13,481,074</b>	<b>1</b>
Less: interdepartmental sales	0	49,909	0	0	<b>49,909</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	19,660			<b>19,660</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
ADJUSTMENT FOR 2000 PUBLIC FIRE PROTECTION PRO-RATION	(85,925)				<b>(85,925)</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>2,011,337</b>	<b>11,314,243</b>	<b>0</b>	<b>0</b>	<b>13,325,580</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	292,653	41,235	<b>333,888</b>	<b>1</b>
Electric operating expenses	333,579	140,690	<b>474,269</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	2,591		<b>2,591</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	32,683		<b>32,683</b>	<b>8</b>
Electric utility plant accounts	239,548		<b>239,548</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	181,925	(181,925)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,082,979</b>	<b>0</b>	<b>1,082,979</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	35,552,086	34,098,815	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	8,578,911	7,688,721	<b>2</b>
<b>Net Utility Plant</b>	<b>26,973,175</b>	<b>26,410,094</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,682	1,682	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,682</b>	<b>1,682</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	259,707	265,558	<b>6</b>
Special Funds (125)	2,288,358	2,434,728	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,549,747</b>	<b>2,701,968</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	302,254	12,852	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	1,222,110	1,228,114	<b>11</b>
Other Accounts Receivable (143)	244,651	178,127	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	965	<b>13</b>
Receivables from Municipality (145)	5,553,027	6,096,117	<b>14</b>
Materials and Supplies (150)	708,408	796,671	<b>15</b>
Prepayments (165)	128,881	116,197	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>8,159,331</b>	<b>8,427,113</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	624,831	670,423	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>624,831</b>	<b>670,423</b>	
<b>Total Assets and Other Debits</b>	<b>38,307,084</b>	<b>38,209,598</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,788,347	3,638,347	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	10,107,836	9,433,733	<b>23</b>
<b>Total Proprietary Capital</b>	<b>13,896,183</b>	<b>13,072,080</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	13,230,000	13,725,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	19,944	28,525	<b>26</b>
<b>Total Long-Term Debt</b>	<b>13,249,944</b>	<b>13,753,525</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,012,546	968,197	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	3,912	2,159	<b>30</b>
Taxes Accrued (236)	0	31,563	<b>31</b>
Interest Accrued (237)	339,859	351,549	<b>32</b>
Other Current and Accrued Liabilities (238)	123,550	108,781	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,479,867</b>	<b>1,462,249</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	3,499,269	4,002,043	<b>36</b>
<b>Total Deferred Credits</b>	<b>3,499,269</b>	<b>4,002,043</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	6,181,821	5,919,701	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>38,307,084</b>	<b>38,209,598</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	16,555,406	0	0	16,411,609	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)	2,590				<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	846,233			1,736,248	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>17,404,229</b>	<b>0</b>	<b>0</b>	<b>18,147,857</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,279,440	0	0	5,299,471	<b>10</b>
<b>Total Accumulated Provision</b>	<b>3,279,440</b>	<b>0</b>	<b>0</b>	<b>5,299,471</b>	
<b>Net Utility Plant</b>	<b>14,124,789</b>	<b>0</b>	<b>0</b>	<b>12,848,386</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,838,268	4,850,453			<b>7,688,721</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	351,410	571,864			<b>923,274</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,382				<b>23,382</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION CLEARING	20,720	82,438			<b>103,158</b>	<b>9</b>
Salvage	0	28,925			<b>28,925</b>	<b>10</b>
Other credits (specify):						<b>11</b>
RATE CASE ADJ. 2470-WR-102	57,947	0			<b>57,947</b>	<b>12</b>
<b>Total credits</b>	<b>453,459</b>	<b>683,227</b>	<b>0</b>	<b>0</b>	<b>1,136,686</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,696	203,205			<b>214,901</b>	<b>15</b>
Cost of removal	591	31,004			<b>31,595</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>12,287</b>	<b>234,209</b>	<b>0</b>	<b>0</b>	<b>246,496</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,279,440</b>	<b>5,299,471</b>	<b>0</b>	<b>0</b>	<b>8,578,911</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND AT ABANDONED WELL 8	1,682			1,682	2
<b>Total Nonutility Property (121)</b>	<b>1,682</b>	<b>0</b>	<b>0</b>	<b>1,682</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>1,682</b>	<b>0</b>	<b>0</b>	<b>1,682</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	965	1
<b>Additions:</b>		
Provision for uncollectibles during year	19,660	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>19,660</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	20,625	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>20,625</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			670,197		670,197	762,274	2
<b>Total Electric Utility</b>					<b>670,197</b>	<b>762,274</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	670,197	762,274	1
Water utility	38,211	34,397	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>708,408</b>	<b>796,671</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 W & E REFUNDING BONDS	11,748	428	87,996	1
1993 W & E REVENUE BONDS	1,742	428	13,066	2
1998 W & E REVENUE BONDS	30,133	428	497,194	3
2000 W & E REVENUE BONDS	1,969	428	26,575	4
FISCAL AGENT FEES	213	428	0	5
Total			624,831	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,638,347	1
<b>Changes during year (explain):</b>		
DEFERRED INTEREST ON LONG TERM DEBT PAID BY TID #4	150,000	2
<b>Balance end of year</b>	<b>3,788,347</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 W & E REVENUE BONDS	07/01/1993	07/01/2009	4.60%	710,000	<b>1</b>
1993 W & E REFUNDING BONDS	08/01/1993	07/01/2009	4.10%	3,035,000	<b>2</b>
1998 W & E REVENUE BONDS	08/01/1998	07/01/2018	5.05%	8,530,000	<b>3</b>
2000 W & E REVENUE BONDS	07/01/2000	07/01/2015	5.53%	955,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>13,230,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1994 DSM LOAN - WPPI	01/21/1994	01/21/2004	2.00%	19,944	1
<b>Total for Account 224</b>				<b>19,944</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	31,563	1
<b>Accruals:</b>		
Charged water department expense	339,535	2
Charged electric department expense	909,718	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,249,253</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,186,296	6
Social Security taxes	76,158	7
PSC Remainder Assessment	18,362	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,280,816</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2000 REVENUE BONDS	27,831	54,482	55,663	26,650	2
1993 REVENUE BONDS	22,279	42,683	44,558	20,404	3
1993 REFUNDING BOND	85,894	164,313	171,788	78,419	4
1998 REVENUE BONDS	215,433	429,740	430,865	214,308	5
<b>Subtotal</b>	<b>351,437</b>	<b>691,218</b>	<b>702,874</b>	<b>339,781</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CUSTOMER DEPOSITS	0	91	91	0	7
1994 DSM LOAN WPPI	112	473	507	78	8
<b>Subtotal</b>	<b>112</b>	<b>564</b>	<b>598</b>	<b>78</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>351,549</b>	<b>691,782</b>	<b>703,472</b>	<b>339,859</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,913,811	2,005,890	0	0	0	<b>5,919,701</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services		246,466				<b>246,466</b>	<b>2</b>
For Mains	15,327					<b>15,327</b>	<b>3</b>
<b>Other (specify):</b>							
2000 AUDIT ADJUSTMENT		327				<b>327</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>3,929,138</b>	<b>2,252,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,181,821</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals		75,914				<b>75,914</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INTEREST DUE ON SPECIAL ASSESSMENTS	261	2
SPECIAL ASSESSMENTS - WATERMAINS	5,313	3
WATERMAIN ASSESSMENTS - DUE IN ANNUAL INSTALLMENTS	5,035	4
WATERMAIN ASSESSMENTS - DUE UPON ANNEXATION	249,098	5
<b>Total (Acct. 124):</b>	<b>259,707</b>	
<b>Special Funds (125):</b>		
1993 REVENUE BONDS - CASH AND EQUIVALENTS	192,629	6
1993 REFUNDING BONDS - CASH AND EQUIVALENTS	758,827	7
1998 REVENUE BONDS - CASH AND EQUIVALENTS	1,182,276	8
2000 REVENUE BONDS - CASH AND EQUIVALENTS	154,626	9
<b>Total (Acct. 125):</b>	<b>2,288,358</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	184,448	11
Electric	1,037,662	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>1,222,110</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	236,273	16
<b>Other (specify):</b>		
INTEREST RECEIVABLE FROM INVESTMENTS	8,378	17
<b>Total (Acct. 143):</b>	<b>244,651</b>	
<b>Receivables from Municipality (145):</b>		
TAX INCREMENTAL DISTRICT #4 PROJECT COSTS	5,553,027	18
<b>Total (Acct. 145):</b>	<b>5,553,027</b>	
<b>Prepayments (165):</b>		
HEALTH AND DENTAL INSURANCE PREMIUMS	15,102	19
EXPENDABLE WORK ORDERS	111,733	20

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
MISCELLANEOUS	2,046	21
<b>Total (Acct. 165):</b>	<b>128,881</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED SPECIAL ASSESSMENTS (WATERMAIN)	249,098	25
DEFERRED REVENUE - TAX INCREMENTAL DISTRICT #4 COSTS	3,200,105	26
DEFERRED PUBLIC BENEFITS REVENUE	50,066	27
<b>Total (Acct. 253):</b>	<b>3,499,269</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	16,388,924	15,954,851	0	0	<b>32,343,775</b>	<b>1</b>
Materials and Supplies	36,304	716,235	0	0	<b>752,539</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	3,058,854	5,074,962	0	0	<b>8,133,816</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,921,474	2,129,286	0	0	<b>6,050,760</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>9,444,900</b>	<b>9,466,838</b>	<b>0</b>	<b>0</b>	<b>18,911,738</b>	
Net Operating Income	664,184	797,581	0	0	<b>1,461,765</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.03%</b>	<b>8.42%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.73%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	3,713,347	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,770,784	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>13,484,131</b>	
<b>Net Income</b>		
Net Income	825,454	5
<b>Percent Return on Proprietary Capital</b>	<b>6.12%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

(435) Utility completed rate case in 2000. Increase in public fire protection annual cost was fully charged to municipality in 2000. PSC analytical review, as well as external auditors, discovered this error. Amount should have been prorated.

(545) Utility completed rate case in 2000. During review by PSC staff, utility was asked to adjust depreciation expense to reflect new benchmark depreciation rates. Due to an oversight, this adjustment was not accomplished in time for the 2000 annual report, and is therefore entered here.

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### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

Line 6 changes added per request from Dan Boyle on 8/8/02. Paragraph will be included in review letter to instruct utility to make the change. PJI

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

no response: re-write re item 2 in 2002 review for confirmation a/c 200 is correct. 2/14/03 ele

Sent by email 10/30/02:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please make the following changes to the Revenues Subject To Wisconsin Remainder Assessment schedule on page F-4 because the 2000 public fire protection charge should have been pro-rated due to the rate change during the year.

Line 6, column (a): adjustment for 2000 public fire protection pro-ration  
Line 6, column (b): -85,925

2. On Page F-13, \$150,000 is reported in Account 200 described as "DEFERRED INTEREST ON LONG TERM DEBT PAID BY TID #4". Deferred interest payments from the municipality is more appropriately reported in Account 421, Miscellaneous Nonoperating Income (see Water Utility Reference Manual, Section 5, Page 2). Please confirm that this amount will be reclassified to Account 216 or indicate if it actually was a principal payment on debt, in which case Account 200 would be the correct account.

3. The amount reported on Page W-7 for Utility Plant January 1 does not agree with the amount reported on Page F-7 of the 2000 annual report. The difference appears to be construction work in progress. Please note for future calculations that the gross plant reported on the net utility plant schedule on Page F-7 is the correct amount to use.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE: :w:\compl\Analytical Reviews\2001 analytical review letters\ .doc

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,078,487	1
<b>Total Sales of Water</b>	<b>2,078,487</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,558	2
Miscellaneous Service Revenues (471)	58	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,159	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>18,775</b>	
<b>Total Operating Revenues</b>	<b>2,097,262</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	950	8
Pumping Expenses (620-625)	164,651	9
Water Treatment Expenses (630-635)	45,133	10
Transmission and Distribution Expenses (640-655)	187,058	11
Customer Accounts Expenses (901-904)	92,230	12
Sales Expenses (910)	1,772	13
Administrative and General Expenses (920-935)	264,434	14
<b>Total Operation and Maintenance Expenses</b>	<b>756,228</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	351,410	15
Amortization Expense (404-407)		16
Taxes (408)	325,440	17
<b>Total Other Operating Expenses</b>	<b>676,850</b>	
<b>Total Operating Expenses</b>	<b>1,433,078</b>	
<b>NET OPERATING INCOME</b>	<b>664,184</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	30	1,166	5,530	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>30</b>	<b>1,166</b>	<b>5,530</b>	
Metered Sales to General Customers (461)				
Residential	3,332	197,510	861,425	4
Commercial	360	87,249	287,452	5
Industrial	51	139,126	315,773	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,743</b>	<b>423,885</b>	<b>1,464,650</b>	
Private Fire Protection Service (462)	34		41,143	7
Public Fire Protection Service (463)	1		518,934	8
Other Sales to Public Authorities (464)	28	15,902	48,230	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,836</b>	<b>440,953</b>	<b>2,078,487</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	518,934	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>518,934</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,558	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,558</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	58	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>58</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	16,159	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>16,159</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	950	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>950</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	18,790	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	83,162	7
Operation Supplies and Expenses (623)	4,389	8
Maintenance of Pumping Plant (625)	58,310	9
<b>Total Pumping Expenses</b>	<b>164,651</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	14,310	10
Chemicals (631)	30,703	11
Operation Supplies and Expenses (632)	120	12
Maintenance of Water Treatment Plant (635)	0	13
<b>Total Water Treatment Expenses</b>	<b>45,133</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	30,345	14
Operation Supplies and Expenses (641)	2,270	15
Maintenance of Distribution Reservoirs and Standpipes (650)	58	16
Maintenance of Mains (651)	70,050	17
Maintenance of Services (652)	11,615	18
Maintenance of Meters (653)	51,721	19
Maintenance of Hydrants (654)	20,999	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>187,058</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	16,886	22
Accounting and Collecting Labor (902)	43,047	23
Supplies and Expenses (903)	32,297	24
Uncollectible Accounts (904)	0	25
<b>Total Customer Accounts Expenses</b>	<b>92,230</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	1,772	26
<b>Total Sales Expenses</b>	<b>1,772</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	82,068	27
Office Supplies and Expenses (921)	13,644	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	26,056	30
Property Insurance (924)	13,425	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	99,996	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	7,639	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	21,606	37
<b>Total Administrative and General Expenses</b>	<b>264,434</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>756,228</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		313,874	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,487	<b>2</b>
<b>Net property tax equivalent</b>		<b>309,387</b>	
Social Security		24,773	<b>3</b>
PSC Remainder Assessment	GROSS REVENUES	257	<b>4</b>
Other (specify):			
PILOT CHARGED TO OVERHEAD		(3,415)	<b>5</b>
FICA CHARGED TO OVERHEAD		(5,552)	<b>6</b>
FICA CHARGED TO MERCHANDISING		(10)	<b>7</b>
<b>Total tax expense</b>		<b>325,440</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203872				3
County tax rate	mills		3.886599				4
Local tax rate	mills		7.724038				5
School tax rate	mills		11.912900				6
Voc. school tax rate	mills		1.595080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.322489</b>				10
Less: state credit	mills		1.684723				11
<b>Net tax rate</b>	mills		<b>23.637766</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.724038</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.507980</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.232018</b>				17
<b>Total Tax Rate</b>	mills		<b>25.322489</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.838465</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.637766</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.819437</b>				21
Utility Plant, Jan. 1	\$	16,911,927	16,911,927				22
Materials & Supplies	\$	34,397	34,397				23
<b>Subtotal</b>	\$	<b>16,946,324</b>	<b>16,946,324</b>				24
Less: Plant Outside Limits	\$	767,235	767,235				25
<b>Taxable Assets</b>	\$	<b>16,179,089</b>	<b>16,179,089</b>				26
Assessment Ratio	dec.		0.978836				27
<b>Assessed Value</b>	\$	<b>15,836,675</b>	<b>15,836,675</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.819437</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>313,874</b>	<b>313,874</b>				30
Tax Equivalent per 1994 PSC Report	\$	177,264					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>313,874</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	33,368		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	108,058		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	692,606		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>834,032</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,106		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	389,376		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,400		20
<b>Total Pumping Plant</b>	<b>598,882</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,540		23
<b>Total Water Treatment Plant</b>	<b>42,540</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			33,368	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			108,058	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			692,606	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>834,032</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,106	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			389,376	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,400	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>598,882</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,540	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>42,540</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,114,892		26
Transmission and Distribution Mains (343)	10,030,566	238,082	27
Fire Mains (344)	0		28
Services (345)	1,111,445	53,636	29
Meters (346)	849,666	4,877	30
Hydrants (348)	787,512	13,023	31
Other Transmission and Distribution Plant (349)	250		32
<b>Total Transmission and Distribution Plant</b>	<b>13,900,840</b>	<b>309,618</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,108		34
Office Furniture and Equipment (391)	10,412		35
Computer Equipment (391.1)	495,221	5,676	36
Transportation Equipment (392)	141,277	29,017	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	31,610	188	39
Laboratory Equipment (395)	4,423		40
Power Operated Equipment (396)	42,287		41
Communication Equipment (397)	92,827	160	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,984		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>846,149</b>	<b>35,041</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,222,443</b>	<b>344,659</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>16,222,443</b>	<b>344,659</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			1,114,892	26
Transmission and Distribution Mains (343)	7,821		10,260,827	27
Fire Mains (344)			0	28
Services (345)	35		1,165,046	29
Meters (346)	3,840		850,703	30
Hydrants (348)			800,535	31
Other Transmission and Distribution Plant (349)			250	32
<b>Total Transmission and Distribution Plant</b>	<b>11,696</b>	<b>0</b>	<b>14,198,762</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			21,108	34
Office Furniture and Equipment (391)			10,412	35
Computer Equipment (391.1)			500,897	36
Transportation Equipment (392)			170,294	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			31,798	39
Laboratory Equipment (395)			4,423	40
Power Operated Equipment (396)			42,287	41
Communication Equipment (397)			92,987	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			6,984	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>881,190</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,696</b>	<b>0</b>	<b>16,555,406</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>11,696</b>	<b>0</b>	<b>16,555,406</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			43,836	43,836	1
February			38,663	38,663	2
March			43,386	43,386	3
April			43,168	43,168	4
May			46,767	46,767	5
June			51,093	51,093	6
July			57,880	57,880	7
August			52,165	52,165	8
September			45,215	45,215	9
October			45,612	45,612	10
November			42,116	42,116	11
December			43,354	43,354	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>553,255</b>	<b>553,255</b>	
Less: Water sold				440,953	13
Volume pumped but not sold				112,302	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				175	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				175	19
Volume pumped but unaccounted for				112,127	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,568	23
Date of maximum: 6/15/2001					24
Cause of maximum:					25
watering lawns					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				711	26
Date of minimum: 5/15/2001					27
Total KWH used for pumping for the year				1,162,994	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST EAGLE POINT ROAD	WELL 10	50	20	265,547	Yes	<b>1</b>
END OF TERI LANE	WELL 11	74	18	133,915	Yes	<b>2</b>
6043 HWY 60 EAST	WELL 12	75	18	136,598	Yes	<b>3</b>
6002 HWY 60 EAST	WELL 13	40	24	134,666	Yes	<b>4</b>
GOODLAND ROAD	WELL 15	182	20	673,107	Yes	<b>5</b>
SOUTH END OF SIXTH STREET	WELL 4	704	12	171,933	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 10	BOOSTER 4	WELL 10	<b>1</b>
Location	EAST EAGLE POINT ROAD JTH END OF SIXTH STREET EAST EAGLE POINT ROAD			<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE	FAIRBANKS	LAYNE	<b>5</b>
Year Installed	1962	1992	1962	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	650	450	710	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	BLANK	US ELECTRIC	<b>9</b>
Year Installed	1960	1997	1960	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	25	15	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 11	WELL 12	WELL 13	<b>14</b>
Location	END OF TERI LANE	6043 HWY 60 EAST	6002 HWY 60 EAST	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R	R	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1968	1994	1980	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	275	1	325	<b>21</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	WESTINGHOUSE	<b>22</b>
Year Installed	1968	1996	1980	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	25	30	30	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 15	WELL 4		<b>1</b>
Location	GOODLAND ROADJTH END OF SIXTH STREET			<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R	R		<b>4</b>
Pump Manufacturer	LAYNE	LAYNE		<b>5</b>
Year Installed	1993	1992		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,250	500		<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	BLANK		<b>10</b>
Year Installed	1993	1997		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	100	75		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	HIGH STREET TOWER	HIGHWAY K WATER TOWER	HWY U TOWER	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1933	1999	1997	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	1	150	1	<b>10</b>
Total capacity in gallons (actual)	150,000	300,000	500,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL 10	WELL 4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1961	1923	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	1	1	10
			11
Total capacity in gallons (actual)	150,000	150,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	202	0	0	0	202	1
M	D	1.250	204	0	0	0	204	2
M	D	3.000	343	0	0	0	343	3
M	D	4.000	92,458	0	2,087	0	90,371	4
M	D	6.000	50,872	0	878	1	49,995	5
M	D	8.000	82,760	2,197	75	0	84,882	6
M	T	8.000	3,164	0	0	0	3,164	7
M	D	10.000	30,792	0	0	(1,225)	29,567	8
M	T	10.000	11,755	0	0	0	11,755	9
M	D	12.000	19,289	0	0	1,236	20,525	10
M	T	12.000	11,029	0	0	(720)	10,309	11
M	T	16.000	38,446	0	0	0	38,446	12
<b>Total Within Municipality</b>			<b>341,314</b>	<b>2,197</b>	<b>3,040</b>	<b>(708)</b>	<b>339,763</b>	
M	T	8.000	8,512	0	0	0	8,512	13
M	T	10.000	1,659	0	0	0	1,659	14
M	T	12.000	10,599	0	0	0	10,599	15
M	T	16.000	6,940	0	0	0	6,940	16
<b>Total Outside of Municipality</b>			<b>27,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,710</b>	
<b>Total Utility</b>			<b>369,024</b>	<b>2,197</b>	<b>3,040</b>	<b>(708)</b>	<b>367,473</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	197	0	0	0	197		1
M	1.000	2,923	81	35	0	2,969		2
M	1.250	393	0	0	0	393		3
M	1.500	78	0	0	0	78		4
M	2.000	102	0	0	0	102		5
M	3.000	3	0	0	0	3		6
M	4.000	19	0	0	0	19		7
M	6.000	10	0	0	0	10		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>3,726</b>	<b>81</b>	<b>35</b>	<b>0</b>	<b>3,772</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,705	50	4	0	3,751	10	1
0.750	316	0	1	0	315	0	2
1.000	88	0	2	0	86	2	3
1.250	10	0	1	0	9	0	4
1.500	110	0	1	0	109	4	5
2.000	103	0	5	0	98	12	6
3.000	23	3	0	0	26	5	7
4.000	19	4	3	0	20	11	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>4,375</b>	<b>57</b>	<b>17</b>	<b>0</b>	<b>4,415</b>	<b>45</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,334	179	14	8	0	216	3,751	1
0.750	52	34	2	0	0	227	315	2
1.000	3	52	9	2	0	20	86	3
1.250	0	4	1	0	0	4	9	4
1.500	0	47	3	5	0	54	109	5
2.000	0	37	7	6	0	48	98	6
3.000	0	3	5	6	0	12	26	7
4.000	0	3	8	1	0	8	20	8
8.000	0	0	0	0	0	1	1	9
<b>Total:</b>	<b>3,389</b>	<b>359</b>	<b>49</b>	<b>28</b>	<b>0</b>	<b>590</b>	<b>4,415</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	1
Within Municipality	486	5			491	2
<b>Total Fire Hydrants</b>	<b>496</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>501</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	501
Number of distribution system valves end of year:	814
Number of distribution valves operated during year:	56

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

(343)(345) reflect rapid growth of City, including development of new residential subdivisions

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### Water Mains (Page W-15)

All adjustments occurred due to classification error in 2000. Regular employee assigned this task was hospitalized, requiring inexperienced staff to estimate.

All main replacements in 2001 were funded by retained earnings.  
All new main within City Limits was special assessed by frontage foot.  
All new main outside City Limits (none in 2001) is typically special assessed by frontage foot on a deferred basis pending annexation.

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### Water Services (Page W-16)

Financing of water services is accomplished by retained earnings unless the services are added per developer's agreement.

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### Hydrants and Distribution System Valves (Page W-18)

Flushing schedule for distribution valves should be caught up by end of 2002. The utility operated with one position unfilled until late 2001, which slowed the process. Utility is attempting to have one additional employee hired in 2002 to continue this process.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	11,335,199	1
<b>Total Sales of Electricity</b>	<b>11,335,199</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	16,536	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	24,725	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	7,352	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>48,613</b>	
<b>Total Operating Revenues</b>	<b>11,383,812</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	8,663,630	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	434,567	11
Customer Accounts Expenses (901-904)	141,436	12
Sales Expenses (910)	10,031	13
Administrative and General Expenses (920-935)	405,043	14
<b>Total Operation and Maintenance Expenses</b>	<b>9,654,707</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	571,864	15
Amortization Expense (404-407)		16
Taxes (408)	359,660	17
<b>Total Other Expenses</b>	<b>931,524</b>	
<b>Total Operating Expenses</b>	<b>10,586,231</b>	
<b>NET OPERATING INCOME</b>	<b>797,581</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	16,536	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>16,536</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL CHARGE	24,725	5
<b>Total Rent from Electric Property (454)</b>	<b>24,725</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RECONNECTION CHARGES	3,190	7
WISCONSIN STATE SALES TAX DISCOUNTS	2,476	8
MISCELLANEOUS	1,686	9
<b>Total Other Electric Revenues (456)</b>	<b>7,352</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	8,663,630	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>8,663,630</b>	
<b>Total Power Production Expenses</b>	<b>8,663,630</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	15,774	21
Line and Station Supplies and Expenses (562)	9,065	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,699	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	8,093	26
Maintenance of Structures and Equipment (571)	33,008	27
Maintenance of Lines (572)	290,814	28
Maintenance of Line Transformers (573)	3,664	29
Maintenance of Street Lighting and Signal Systems (574)	48,866	30
Maintenance of Meters (575)	23,584	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>434,567</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	17,076	33
Accounting and Collecting Labor (902)	54,825	34
Supplies and Expenses (903)	49,875	35
Uncollectible Accounts (904)	19,660	36
<b>Total Customer Accounts Expenses</b>	<u>141,436</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	10,031	37
<b>Total Sales Expenses</b>	<u>10,031</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	106,238	<b>38</b>
Office Supplies and Expenses (921)	48,394	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	58,742	<b>41</b>
Property Insurance (924)	17,705	<b>42</b>
Injuries and Damages (925)	6,641	<b>43</b>
Employee Pensions and Benefits (926)	125,220	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	27,765	<b>46</b>
Transportation Expenses (933)		<b>47</b>
Maintenance of General Plant (935)	14,338	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>405,043</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>9,654,707</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		344,273	1
Social Security		51,385	2
Wisconsin Gross Receipts Tax		0	3
PSC Remainder Assessment	GROSS RECEIPTS	18,105	4
Other (specify):			
PILOT CHARGED TO OVERHEAD		(24,944)	5
FICA CHARGED TO OVERHEAD		(29,033)	6
FICA CHARGED TO MERCHANDISING		(126)	7
<b>Total tax expense</b>		<b>359,660</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203872				3
County tax rate	mills		3.886599				4
Local tax rate	mills		7.724038				5
School tax rate	mills		11.912900				6
Voc. school tax rate	mills		1.595080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.322489</b>				10
Less: state credit	mills		1.684723				11
<b>Net tax rate</b>	mills		<b>23.637766</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.724038</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.507980</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.232018</b>				17
<b>Total Tax Rate</b>	mills		<b>25.322489</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.838465</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.637766</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.819437</b>				21
Utility Plant, Jan. 1	\$	17,114,197	17,114,197				22
Materials & Supplies	\$	762,274	762,274				23
<b>Subtotal</b>	\$	<b>17,876,471</b>	<b>17,876,471</b>				24
Less: Plant Outside Limits	\$	130,410	130,410				25
<b>Taxable Assets</b>	\$	<b>17,746,061</b>	<b>17,746,061</b>				26
Assessment Ratio	dec.		0.978836				27
<b>Assessed Value</b>	\$	<b>17,370,483</b>	<b>17,370,483</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.819437</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>344,273</b>	<b>344,273</b>				30
Tax Equivalent per 1994 PSC Report	\$	283,971					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>344,273</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	22,700	500	34
Structures and Improvements (361)	2,867,545	41,928	35
Station Equipment (362)	420,155		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,651,120	93,496	38
Overhead Conductors and Devices (365)	1,720,367	15,602	39
Underground Conduit (366)	184,523	15,071	40
Underground Conductors and Devices (367)	2,722,571	406,615	41
Line Transformers (368)	2,460,139	65,763	42
Services (369)	741,744	60,183	43
Meters (370)	595,119	46,311	44
Installations on Customers' Premises (371)	1,016		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	846,374	24,117	47
<b>Total Distribution Plant</b>	<b>14,233,373</b>	<b>769,586</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,522	20,425	48
Structures and Improvements (390)	91,142		49
Office Furniture and Equipment (391)	26,498	2,153	50
Computer Equipment (391.1)	397,291	164,442	51
Transportation Equipment (392)	520,923	130,803	52
Stores Equipment (393)	7,679		53
Tools, Shop and Garage Equipment (394)	77,707	22,058	54
Laboratory Equipment (395)	39,790	7,013	55
Power Operated Equipment (396)	48,772		56
Communication Equipment (397)	14,178	240	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			23,200	34
Structures and Improvements (361)	10,000		2,899,473	35
Station Equipment (362)			420,155	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	12,445		1,732,171	38
Overhead Conductors and Devices (365)	5,699		1,730,270	39
Underground Conduit (366)			199,594	40
Underground Conductors and Devices (367)	1,240		3,127,946	41
Line Transformers (368)	4,123		2,521,779	42
Services (369)	1,094		800,833	43
Meters (370)	1,882		639,548	44
Installations on Customers' Premises (371)			1,016	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	2,106		868,385	47
<b>Total Distribution Plant</b>	<b>38,589</b>	<b>0</b>	<b>14,964,370</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			27,947	48
Structures and Improvements (390)	91,142		0	49
Office Furniture and Equipment (391)			28,651	50
Computer Equipment (391.1)			561,733	51
Transportation Equipment (392)	73,474		578,252	52
Stores Equipment (393)			7,679	53
Tools, Shop and Garage Equipment (394)			99,765	54
Laboratory Equipment (395)			46,803	55
Power Operated Equipment (396)			48,772	56
Communication Equipment (397)			14,418	57

**ELECTRIC UTILITY PLANT IN SERVICE**

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	33,219		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,264,721</b>	<b>347,134</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,498,094</b>	<b>1,116,720</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>15,498,094</b>	 <b>1,116,720</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			33,219 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>164,616</b>	<b>0</b>	<b>1,447,239</b>
<b>Total utility plant in service directly assignable</b>	<b>203,205</b>	<b>0</b>	<b>16,411,609</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>203,205</b>	<b>0</b>	<b>16,411,609</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		200.00
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		75.00
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers.    **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	34,955	Tuesday	01/09/2001	09:00	20,087
February	02	34,033	Friday	02/02/2001	11:00	18,142
March	03	34,528	Tuesday	03/06/2001	11:00	19,679
April	04	32,570	Monday	04/02/2001	11:00	17,570
May	05	33,644	Wednesday	05/16/2001	14:00	18,154
June	06	36,113	Thursday	06/28/2001	14:00	18,823
July	07	40,521	Monday	07/23/2001	12:00	21,042
August	08	42,090	Thursday	08/09/2001	14:00	22,136
September	09	39,314	Friday	09/07/2001	14:00	19,448
October	10	34,434	Wednesday	10/10/2001	14:00	19,844
November	11	32,668	Tuesday	11/27/2001	11:00	18,021
December	12	34,301	Wednesday	12/19/2001	09:00	19,001
<b>Total</b>		<b>429,171</b>				<b>231,947</b>

**System Name** WISCONSIN PUBLIC POWER INC

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		231,948	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>231,948</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		213,339	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		206	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>206</b>	23
<b>Total Sold and Used</b>		<b>213,545</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		18,403	27
<b>Total Energy Losses</b>		<b>18,403</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>7.9341%</b>	29
<b>Total Disposition of Energy</b>		<b>231,948</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	4,431	34,166	1
<b>Total Sales for Residential Sales</b>		<b>4,431</b>	<b>34,166</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	676	17,486	2
INDUSTRIAL	CP-1	33	8,863	3
INDUSTRIAL	CP-2	23	45,408	4
INDUSTRIAL	CP-3	4	50,304	5
INDUSTRIAL	CP-4	1	55,193	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>737</b>	<b>177,254</b>	
<b>Public Street &amp; Highway Lighting</b>				
MUNICIPAL STREET LIGHTING	MS-1	4	1,183	7
PUMPING	MS-2	1	736	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>5</b>	<b>1,919</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,173</b>	<b>213,339</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		2,537,574	131,995	<b>2,669,569</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,537,574</b>	<b>131,995</b>	<b>2,669,569</b>	
		1,341,353	65,046	<b>1,406,399</b>	<b>2</b>
		491,878	62,086	<b>553,964</b>	<b>3</b>
		1,930,948	177,223	<b>2,108,171</b>	<b>4</b>
		1,931,110	186,987	<b>2,118,097</b>	<b>5</b>
		2,079,263	155,134	<b>2,234,397</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>7,774,552</b>	<b>646,476</b>	<b>8,421,028</b>	
		190,202	4,491	<b>194,693</b>	<b>7</b>
		47,024	2,885	<b>49,909</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>237,226</b>	<b>7,376</b>	<b>244,602</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>10,549,352</b>	<b>785,847</b>	<b>11,335,199</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---------------------------------------------------------------------------------------------------------

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI				1
Point of Delivery	HARTFORD				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	HARTFORD				5
Total of 12 Monthly Maximum Demands -- kW	429,171				6
Average load factor	74.0354%				7
Total Cost of Purchased Power	8,663,630				8
Average cost per kWh	0.0374				9
On-Peak Hours (if applicable)	3570				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	9,564	10,523			12
February	8,617	9,525			13
March	9,318	10,361			14
April	8,374	9,196			15
May	8,957	9,198			16
June	9,079	9,744			17
July	9,738	11,304			18
August	11,003	11,133			19
September	8,395	11,053			20
October	9,786	10,059			21
November	8,550	9,471			22
December	8,298	10,703			23
Total kWh (000)	109,679	122,270			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	AIRPORT DR	HTFD BULK	HWY. 83	MONROE	RURAL ST	1
Voltage--High Side	24,900	138,000	24,900	24,900	24,900	2
Voltage--Low Side	4,160	25	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	2	1	1	2	4
Capacity of Transformers in kVA	3,750	60	1	5,000	7,750	5
Number of Spare Transformers on Hand				0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	SPARE	WILSON AVE				16
Voltage--High Side	24,900	24,900				17
Voltage--Low Side	4,160	4,160				18
Num. of Main Transformers in Operation	1	2				19
Capacity of Transformers in kVA	3,750	7,750				20
Number of Spare Transformers on Hand	1					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,256	1,244	123,157	1
Acquired during year	1	34	4,109	2
<b>Total</b>	<b>5,257</b>	<b>1,278</b>	<b>127,266</b>	<b>3</b>
Retired during year	52	4	325	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>5,205</b>	<b>1,274</b>	<b>126,941</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	5,205	1,274	126,941	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock				12
<b>Total end of year</b>	<b>5,205</b>	<b>1,274</b>	<b>126,941</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	400	7	14,868	<b>1</b>
Sodium Vapor	70	2	1,720	<b>2</b>
Sodium Vapor	150	752	729,464	<b>3</b>
Sodium Vapor	200	2	1,908	<b>4</b>
Sodium Vapor	250	144	239,417	<b>5</b>
<b>Total</b>		<b>907</b>	<b>987,377</b>	
<b>Ornamental</b>				
Sodium Vapor	100	37	34,500	<b>6</b>
Sodium Vapor	150	84	87,978	<b>7</b>
<b>Total</b>		<b>121</b>	<b>122,478</b>	
<b>Other</b>				
Other	1	2	90	<b>8</b>
Other	150	40	96,670	<b>9</b>
<b>Total</b>		<b>42</b>	<b>96,760</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

(572) Maintenance of Lines. Utility Committee has assigned a top priority to service reliability, which has resulted in commitment of additional resources to preventive maintenance.

(574) Maintenance of Street Lights. Rapid growth of the City over the past 10 years has greatly increased the number of street lights.

(904) Several bankruptcies were experienced in 2001 due to economic downturn.

(920) Increase reflects the first FULL year with additional manager (Utility Superintendent), as well as salary adjustments to maintain separation between linemen salaries and those of middle management.

(923) Outside services of system engineer per instruction of Utility Committee to review system reliability and prepare long-range plan.

(930) Building rental during relocation to new Utility Operations Center.

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### Taxes (Acct. 408 - Electric) (Page E-04)

There are no electric customers outside the municipal boundary.

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### Electric Utility Plant in Service (Page E-06)

(364)(367)(368)(369) all reflect rapid growth of City. Additions are predominantly new residential subdivisions.

(391.1) is relocation and partial replacement of SCADA equipment from old Utility Operations Center to new facility.

(392) is purchase of new digger/derrick truck. The retirement is the old digger/derrick truck.

(390) The new Utility Operations Center is built upon land formerly owned by the municipality. Municipality exchanged this land for the site and structure at the old Utility Building, with an exchange value equal to the book value of the old Utility Building. The 91,142 was the original cost of the old Utility Building.

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